



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CADOTT LIGHT & WATER MUNICIPAL UTILITY

Principal Office: 110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CADOTT LIGHT & WATER MUNICIPAL UTILITY**Utility Address:** 110 CENTRAL STREET

P.O. BOX 40

CADOTT, WI 54727

When was utility organized? 1/1/1920**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS SANDRA BUETOW**Title:** CLERK/TREASURER**Office Address:**

110 CENTRAL STREET

P.O. BOX 40

CADOTT, WI 54727

Telephone: (715) 289 - 4282**Fax Number:** (715) 289 - 3737**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JOHN HENRY MCLAUGHLIN**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

205 EAST GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717 EXT 20**Fax Number:** (715) 836 - 7877**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIRCHOW, KRAUSE & COMPANY, LLP**Title:****Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701**Telephone:** (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/16/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR RAYMOND WEILAND**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727**Telephone:** (715) 289 - 4282**Fax Number:** (715) 289 - 3737**E-mail Address:**

Name: MS LILA MC CONVILLE**Title:** PRESIDENT**Office Address:**110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727**Telephone:** (715) 289 - 4282**Fax Number:** (715) 289 - 3737**E-mail Address:**

Name: MS SANDRA BUETOW**Title:** CLERK/TREASURER**Office Address:**110 CENTRAL STREET
P.O. BOX 40
CADOTT, WI 54727**Telephone:** (715) 289 - 4282**Fax Number:** (715) 289 - 3737**E-mail Address:**

Name of utility commission/committee: Cadott Light and Water Municipal Utility

Names of members of utility commission/committee:

MR ANSON ALBARADO

MR JOHN KLAY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR LES LIPTAK

MR JERRY RYKAL

Is sewer service provided by the utility? NO

If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	999,795	930,279	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	849,813	778,951	2
Depreciation Expense (403)	91,751	90,942	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	78,832	75,036	5
Total Operating Expenses	1,020,396	944,929	
Net Operating Income	(20,601)	(14,650)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(20,601)	(14,650)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,811	4,042	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	4,811	4,042	
Total Income	(15,790)	(10,608)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(15,790)	(10,608)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,970	47,137	14
Amortization of Debt Discount and Expense (428)	765	1,153	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	(318)	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	49,735	47,972	
Net Income	(65,525)	(58,580)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	183,111	241,691	20
Balance Transferred from Income (433)	(65,525)	(58,580)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	117,586	183,111	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME - ELECTRIC	4,811	5
Total (Acct. 419):	4,811	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	214,860	784,935	0	0	999,795	1
Less: interdepartmental sales	0	3,315	0	0	3,315	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	214,860	781,620	0	0	996,480	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	27,306		27,306	1
Electric operating expenses	100,910		100,910	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	128,216	0	128,216	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,173,533	3,159,643	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,125,828	1,032,963	2
Net Utility Plant	2,047,705	2,126,680	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	390,831	389,908	5
Other Investments (124)	0	0	6
Special Funds (125)	0	45,490	7
Total Other Property and Investments	390,831	435,398	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,804	8,622	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	82,636	73,826	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	42,535	42,550	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	156,975	124,998	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,465	7,230	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,465	7,230	
Total Assets and Other Debits	2,601,976	2,694,306	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	290,198	290,198	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	117,586	183,111	23
Total Proprietary Capital	407,784	473,309	
LONG-TERM DEBT			
Bonds (221)	851,463	865,163	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	851,463	865,163	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	53,934	53,499	28
Payables to Municipality (233)	48,919	62,413	29
Customer Deposits (235)	165	165	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,938	4,017	32
Other Current and Accrued Liabilities (238)	3,714	3,681	33
Total Current and Accrued Liabilities	110,670	123,775	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,232,059	1,232,059	41
Total Liabilities and Other Credits	2,601,976	2,694,306	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,180,331	0	0	993,202	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,180,331	0	0	993,202	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	324,124	0	0	801,704	10
Total Accumulated Provision	324,124	0	0	801,704	
Net Utility Plant	1,856,207	0	0	191,498	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	284,012	748,951			1,032,963	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,998	52,753			91,751	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,114				1,114	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	40,112	52,753	0	0	92,865	13
Debits during year						14
Book cost of plant retired	0	0			0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	324,124	801,704	0	0	1,125,828	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation			37,259		37,259	37,768	1
Other					0	0	2
Total Electric Utility					37,259	37,768	

Account	Total End of Year	Amount Prior Year	
Electric utility total	37,259	37,768	1
Water utility	5,276	4,782	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	42,535	42,550	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 REVENUE BOND DISCOUNT	686	428	4,784	1
1991 REVENUE BOND ISSUANCE COSTS	79	428	1,681	2
Total			6,465	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	290,198	1
Changes during year (explain):		
		2
Balance end of year	290,198	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 REVENUE BOND	09/01/1991	02/01/2000	6.00%	290,440	1
1997 REVENUE BOND	12/01/1997	12/01/2001	5.00%	561,023	2
Total Bonds (Account 221):				851,463	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	44,119	2
Charged electric department expense	29,427	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	73,546	
Taxes paid during year:		
County, state and local taxes	64,032	6
Social Security taxes	8,147	7
PSC Remainder Assessment	1,367	8
Other (explain):		
NONE		9
Total payments and other debits	73,546	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 REVENUE BONDS	1,781	21,547	21,839	1,489	1
1997 REVENUE BONDS	2,236	27,423	27,210	2,449	2
Subtotal	4,017	48,970	49,049	3,938	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,017	48,970	49,049	3,938	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,164,031	0	68,028	0	0	1,232,059	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,164,031	0	68,028	0	0	1,232,059	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	390,831	1
Total (Acct. 123):	390,831	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,119	5
Electric	69,517	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	82,636	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DEFICIT TO POOLED CASH	48,919	16
Total (Acct. 233):	48,919	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,179,480	987,107	0	0	3,166,587	1
Materials and Supplies	5,029	37,513	0	0	42,542	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	304,068	775,327	0	0	1,079,395	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,164,031	68,028	0	0	1,232,059	6
Other (specify):					0	7
Average Net Rate Base	716,410	181,265	0	0	897,675	
Net Operating Income	26,532	(47,133)	0	0	(20,601)	8
Net Operating Income as a percent of						
Average Net Rate Base	3.70%	-26.00%	N/A	N/A	-2.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	290,198	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	150,348	3
Other (Specify):		4
Total Average Proprietary Capital	440,546	
Net Income		
Net Income	(65,525)	5
Percent Return on Proprietary Capital	-14.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Important Changes During the Year (Page F-22)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Cadott
Cadott, WI 54727

We have compiled the accompanying Annual Report to the Public Service Commission of the Village of Cadott Electric and Water Utility, an enterprise fund of the Village of Cadott as of December 31, 1999 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, the Annual Report is not designed for those who are not informed about such matters.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 16, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 14, 2000

Ms. Sandra Buetow, Clerk Treasurer
Cadott Light and Water Municipal Utility
110 Central Street
P.O. Box 40
Cadott, WI 54727-0040

1999 Analytical Review DWCCA-890-ELE

Dear Ms. Buetow:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted 603 average customers reported on page W-2, but only 500 services reported in use on the Water Services schedule. Please confirm that you have multiple customers on a single service.
2. During our review, we noted three services were added on the Water Services schedule. A footnote to this schedule indicates the services will be billed. When the contributions are recorded in Account 271 on the 2000 annual report, please include a footnote that the corresponding plant dollar additions were reported in 1999. In addition, we noted \$163 is reported in Account 345, Services, Water Utility Plant in Service schedule. This amount appears low for the cost of three services plus installation expense. Please furnish an explanation.
3. During our review, we noted three "?" meters added on the Meters schedule at an average cost of \$513 (using the \$1,538 reported as additions to Account 346, Meters, Water Utility Plant in Service schedule). Please provide the invoice for these meters plus the average cost of installation.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\890.doc

cc: Ms. Lila Mc Conville, President

Reply received 8/16/00:

1. Supplied corrected water services schedule.
2. Indicated was answered with item #3, but could not find response on attachment. Watch for services contributions in 2000.
3. Attachment was a 7/26/00 invoice, so did not appear to be 1999 meters in question. However, 7/26/00 meters cost \$86.00. Attachment indicated \$360 is average cost of installation if "need a tap", otherwise "we just put them in" which seems to indicate they do not charge labor.

Will refer response to Clarence since utility has high loss. Watch 2000 report
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	209,655	1
Total Sales of Water	209,655	
Other Operating Revenues		
Forfeited Discounts (470)	471	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,734	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,205	
Total Operating Revenues	214,860	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	4,093	9
Water Treatment Expenses (630-635)	38,274	10
Transmission and Distribution Expenses (640-655)	24,120	11
Customer Accounts Expenses (901-904)	10,614	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	24,566	14
Total Operation and Maintenance Expenses	101,667	
Other Operating Expenses		
Depreciation Expense (403)	38,998	15
Amortization Expense (404-407)		16
Taxes (408)	47,663	17
Total Other Operating Expenses	86,661	
Total Operating Expenses	188,328	
NET OPERATING INCOME	26,532	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	530	21,222	91,423	4
Commercial	69	9,821	34,687	5
Industrial	4	1,743	5,991	6
Total Metered Sales to General Customers (461)	603	32,786	132,101	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		65,820	8
Other Sales to Public Authorities (464)	5	3,363	11,734	9
Sales to Irrigation Customers (465)		0		10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	609	36,149	209,655	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	65,820	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	65,820	
Forfeited Discounts (470):		
Customer late payment charges	471	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	471	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,713	10
Other (specify):		
MISCELLANEOUS	3,021	11
Total Other Water Revenues (474)	4,734	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	4,093	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	4,093	
WATER TREATMENT EXPENSES		
Operation Labor (630)	11,653	10
Chemicals (631)		11
Operation Supplies and Expenses (632)	26,621	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	38,274	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,195	14
Operation Supplies and Expenses (641)	3,952	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,633	16
Maintenance of Mains (651)	14,774	17
Maintenance of Services (652)	1,253	18
Maintenance of Meters (653)	1,313	19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	24,120	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,368	22
Accounting and Collecting Labor (902)	9,246	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,614	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		27
Office Supplies and Expenses (921)	4,302	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	7,008	30
Property Insurance (924)		31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	12,316	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	462	35
Transportation Expenses (933)	478	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	24,566	
Total Operation and Maintenance Expenses	101,667	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		47,608	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		600	2
Net property tax equivalent		47,008	
Social Security		427	3
PSC Remainder Assessment		228	4
Other (specify): NONE			5
Total tax expense		47,663	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207750				3
County tax rate	mills		3.721020				4
Local tax rate	mills		11.740040				5
School tax rate	mills		10.553690				6
Voc. school tax rate	mills		1.816050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.038550				10
Less: state credit	mills		1.661640				11
Net tax rate	mills		26.376910				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.740040				14
Combined School Tax Rate	mills		12.369740				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.109780				17
Total Tax Rate	mills		28.038550				18
Ratio of Local and School Tax to Total	dec.		0.859880				19
Total tax net of state credit	mills		26.376910				20
Net Local and School Tax Rate	mills		22.680969				21
Utility Plant, Jan. 1	\$	2,175,569	2,175,569				22
Materials & Supplies	\$	4,782	4,782				23
Subtotal	\$	2,180,351	2,180,351				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,180,351	2,180,351				26
Assessment Ratio	dec.		0.962700				27
Assessed Value	\$	2,099,024	2,099,024				28
Net Local & School Rate	mills		22.680969				29
Tax Equiv. Computed for Current Year	\$	47,608	47,608				30
Tax Equivalent per 1994 PSC Report	\$	40,709					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	47,608					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	57,979		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	230,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,480		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	290,755	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	311,634		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	90,834		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	37,928		20
Total Pumping Plant	440,396	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,742		23
Total Water Treatment Plant	3,742	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,666		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			57,979	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			230,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,480	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	290,755	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			311,634	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			90,834	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			37,928	20
Total Pumping Plant	0	0	440,396	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,742	23
Total Water Treatment Plant	0	0	3,742	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,666	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	417,002		26
Transmission and Distribution Mains (343)	733,582		27
Fire Mains (344)	0		28
Services (345)	112,446	163	29
Meters (346)	54,927	1,538	30
Hydrants (348)	91,857		31
Other Transmission and Distribution Plant (349)	134		32
Total Transmission and Distribution Plant	1,420,614	1,701	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	495		34
Office Furniture and Equipment (391)	11,091		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,383		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	8,154		45
Total General Plant	23,123	0	
Total utility plant in service directly assignable	2,178,630	1,701	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,178,630	1,701	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			417,002 26
Transmission and Distribution Mains (343)			733,582 27
Fire Mains (344)			0 28
Services (345)			112,609 29
Meters (346)			56,465 30
Hydrants (348)			91,857 31
Other Transmission and Distribution Plant (349)			134 32
Total Transmission and Distribution Plant	0	0	1,422,315
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			495 34
Office Furniture and Equipment (391)			11,091 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,383 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			8,154 45
Total General Plant	0	0	23,123
Total utility plant in service directly assignable	0	0	2,180,331
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,180,331

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,213	4,213	1
February			3,858	3,858	2
March			3,976	3,976	3
April			3,793	3,793	4
May			3,351	3,351	5
June			3,713	3,713	6
July			3,789	3,789	7
August			3,482	3,482	8
September			3,461	3,461	9
October			3,204	3,204	10
November			2,885	2,885	11
December			3,154	3,154	12
Total for year	0	0	42,879	42,879	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				411	14
Other utility use explanation: Jetting, flushing, breaks.					15
Water pumped into distribution system				42,468	16
Less: Water sold				36,149	17
Losses and unaccounted for				6,319	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				278	21
Date of maximum: 2/18/1999					22
Cause of maximum: Watermain break					23
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 5/6/1999					25
Total KWH used for pumping for the year				52,040	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BOUNDARY ROAD	#3	50	26	100,000	Yes	1
BOUNDARY ROAD	#4	48	24	100,000	Yes	2
BOUNDARY ROAD	#5	68	36	432,000	Yes	3
BOUNDARY ROAD	#6	81	36	432,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5	#6	1
Location	BOUNDRY ROAD	BOUNDRY ROAD	BOUNDRY ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE NW	LAYNE NW	5
Year Installed	1993	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	300	300	8
Pump Motor or Standby Engine Mfr	PEERLESS	LAYNE NW	LAYNE NW	9
Year Installed	1993	1993	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	40	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER STATION			14
Location	BOUNDRY ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	LAYNE NW			22
Year Installed	1993			23
Type	ELECTRIC			24
Horsepower	20			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1982	1993	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	153	156	9 10
Total capacity in gallons	100,000	150,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	968	0	0	0	968	1
M	D	1.500	2,150	0	0	0	2,150	2
M	D	2.000	169	0	0	0	169	3
M	D	3.000	1,927	0	0	0	1,927	4
M	D	4.000	10,253	0	0	0	10,253	5
M	D	6.000	25,436	0	0	0	25,436	6
M	D	8.000	21,130	0	0	0	21,130	7
M	D	10.000	2,000	0	0	0	2,000	8
M	D	12.000	783	0	0	0	783	9
Total Within Municipality			64,816	0	0	0	64,816	
Total Utility			64,816	0	0	0	64,816	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	355	3	0	103	461	0	1
M	1.000	121	0	0	0	121	0	2
M	1.250	4	0	0	0	4	0	3
M	1.500	3	0	0	0	3	0	4
M	2.000	9	0	0	0	9	0	5
P	2.000	2	0	0	0	2	0	6
M	3.000	1	0	0	0	1	0	7
M	4.000	2	0	0	0	2	0	8
Total Utility		497	3	0	103	603	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	589	3	0	0	592	70	1
1.000	19	0	0	0	19	9	2
1.250	1	0	0	0	1	0	3
1.500	8	0	0	0	8	2	4
2.000	6	0	0	0	6	0	5
3.000	2	0	0	0	2	0	6
4.000	2	0	0	0	2	2	7
Total:	627	3	0	0	630	83	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	488	71	1	3	0	29	592	1
1.000	0	15	0	1	0	3	19	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	2	0	0	1	8	4
2.000	0	5	1	0	0	0	6	5
3.000	0	1	0	1	0	0	2	6
4.000	0	0	0	1	0	1	2	7
Total:	488	98	4	6	0	34	630	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	88			(2)	86	2
Total Fire Hydrants	88	0	0	(2)	86	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	72
Number of distribution system valves end of year:	135
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Supplies and Expenses (632) - well damage in 1999 causing chlorine leak.

Water Services (Page W-16)

Services will be billed per current rate order.

Adjustments of 103 added per utility 8/16/00 response to review letter. etc

Hydrants and Distribution System Valves (Page W-18)

Adjustment to physical count.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	780,205	1
Total Sales of Electricity	780,205	
Other Operating Revenues		
Forfeited Discounts (450)	1,567	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	3,163	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	4,730	
Total Operating Revenues	784,935	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	577,414	9
Transmission Expenses (550-553)	8,515	10
Distribution Expenses (560-576)	69,637	11
Customer Accounts Expenses (901-904)	31,923	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	60,657	14
Total Operation and Maintenance Expenses	748,146	
Other Expenses		
Depreciation Expense (403)	52,753	15
Amortization Expense (404-407)		16
Taxes (408)	31,169	17
Total Other Expenses	83,922	
Total Operating Expenses	832,068	
NET OPERATING INCOME	(47,133)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	1,567	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	<u>1,567</u>	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	<u>0</u>	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	<u>0</u>	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	<u>0</u>	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	<u>0</u>	
Other Electric Revenues (456):		
POLE RENTAL, MISCELLANEOUS	3,163	7
Total Other Electric Revenues (456)	<u>3,163</u>	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	577,414	15
Other Expenses (546)		16
Total Other Power Supply Expenses	577,414	
Total Power Production Expenses	577,414	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)	8,515	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	8,515	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	34,685	20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)	1,351	23
Meter Expenses (566)	820	24
Customer Installations Expenses (567)	1,407	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	31,045	28
Maintenance of Line Transformers (573)	329	29
Maintenance of Street Lighting and Signal Systems (574)		30
Maintenance of Meters (575)		31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	69,637	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,520	33
Accounting and Collecting Labor (902)	29,403	34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	31,923	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		38
Office Supplies and Expenses (921)	3,169	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	15,131	41
Property Insurance (924)		42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	35,131	44
Regulatory Commission Expenses (928)	525	45
Miscellaneous General Expenses (930)	2,555	46
Transportation Expenses (933)	2,923	47
Maintenance of General Plant (935)	1,223	48
Total Administrative and General Expenses	60,657	
 Total Operation and Maintenance Expenses	 748,146	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,538	1
Social Security		7,459	2
Wisconsin Gross Receipts Tax		261	3
PSC Remainder Assessment		911	4
Other (specify): NONE			5
Total tax expense		31,169	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207750				3
County tax rate	mills		3.721020				4
Local tax rate	mills		11.740040				5
School tax rate	mills		10.553690				6
Voc. school tax rate	mills		1.816050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.038550				10
Less: state credit	mills		1.661640				11
Net tax rate	mills		26.376910				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.740040				14
Combined School Tax Rate	mills		12.369740				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.109780				17
Total Tax Rate	mills		28.038550				18
Ratio of Local and School Tax to Total	dec.		0.859880				19
Total tax net of state credit	mills		26.376910				20
Net Local and School Tax Rate	mills		22.680969				21
Utility Plant, Jan. 1	\$	1,000,680	1,000,680				22
Materials & Supplies	\$	37,768	37,768				23
Subtotal	\$	1,038,448	1,038,448				24
Less: Plant Outside Limits	\$	6,246	6,246				25
Taxable Assets	\$	1,032,202	1,032,202				26
Assessment Ratio	dec.		0.962700				27
Assessed Value	\$	993,701	993,701				28
Net Local & School Rate	mills		22.680969				29
Tax Equiv. Computed for Current Year	\$	22,538	22,538				30
Tax Equivalent per 1994 PSC Report	\$	16,839					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	22,538					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,575	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,575 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	9,859		26
Station Equipment (353)	141,037		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	152,471	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	88,228	6,695	38
Overhead Conductors and Devices (365)	126,588	2,106	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	25,058		41
Line Transformers (368)	151,173	559	42
Services (369)	104,207	1,126	43
Meters (370)	39,335	1,703	44
Installations on Customers' Premises (371)	71		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	93,636		47
Total Distribution Plant	628,296	12,189	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	486		49
Office Furniture and Equipment (391)	44,058		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	140,998		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	4,510		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	7,310		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			9,859 26
Station Equipment (353)			141,037 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	152,471
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			94,923 38
Overhead Conductors and Devices (365)			128,694 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			25,058 41
Line Transformers (368)			151,732 42
Services (369)			105,333 43
Meters (370)			41,038 44
Installations on Customers' Premises (371)			71 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			93,636 47
Total Distribution Plant	0	0	640,485
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			486 49
Office Furniture and Equipment (391)			44,058 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			140,998 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			4,510 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			7,310 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	2,884	58
Other Tangible Property (399)	0	59
Total General Plant	200,246	0
Total utility plant in service directly assignable	981,013	12,189
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 981,013	 12,189

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			2,884 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	200,246
Total utility plant in service directly assignable	0	0	993,202
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	993,202

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.13	15.50	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	12	12
Total	12	13
Total customers on rural lines at end of year	12	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	3,082	Monday	01/11/1999	10:15	1,479	1
February	02	2,684	Friday	02/05/1999	09:45	1,324	2
March	03	2,719	Monday	02/22/1999	09:15	1,167	3
April	04	2,604	Monday	04/12/1999	10:15	1,167	4
May	05	2,491	Friday	04/23/1999	10:30	1,071	5
June	06	2,327	Monday	05/24/1999	09:30	1,063	6
July	07	2,771	Friday	07/16/1999	11:15	1,144	7
August	08	2,817	Thursday	07/29/1999	11:45	1,201	8
September	09	2,566	Thursday	09/02/1999	13:45	1,109	9
October	10	2,431	Monday	10/18/1999	10:00	1,073	10
November	11	2,385	Monday	10/25/1999	11:45	1,141	11
December	12	2,725	Monday	12/20/1999	18:45	1,230	12
Total		31,602				14,169	

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		14,169	8
Interchanges:	In (gross)	0	9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		14,169	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		13,324	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		13,324	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		845	27
Total Energy Losses		845	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.9637%	29
Total Disposition of Energy		14,169	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	607	5,347	1
Total Sales for Residential Sales		607	5,347	
Commercial & Industrial				
COMMERCIAL	CP-1	122	2,522	2
LARGE POWER	CP-2	12	5,239	3
Total Sales for Commercial & Industrial		134	7,761	
Public Street & Highway Lighting				
WATER PLANT	MP-1	3	56	4
STREET LIGHTING	MS-1	1	160	5
Total Sales for Public Street & Highway Lighting		4	216	
Sales for Resale				
NONE				6
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		745	13,324	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		316,595	7,155	323,750	1
0	0	316,595	7,155	323,750	
		157,917	3,476	161,393	2
		265,487	7,137	272,624	3
0	0	423,404	10,613	434,017	
		3,267	48	3,315	4
		18,915	208	19,123	5
0	0	22,182	256	22,438	
				0	6
0	0	0	0	0	
0	0	762,181	18,024	780,205	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)	(c)			
(a)						
Name of Vendor		NSP			1	
Point of Delivery		SUBSTATION			2	
Type of Power Purchased (firm, dump, etc.)		FIRM			3	
Voltage at Which Delivered					4	
Point of Metering					5	
Total of 12 Monthly Maximum Demands -- kW		31,602			6	
Average load factor		61.4189%			7	
Total Cost of Purchased Power		577,414			8	
Average cost per kWh		0.0408			9	
On-Peak Hours (if applicable)					10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,479				12
	February	1,324				13
	March	1,167				14
	April	1,167				15
	May	1,071				16
	June	1,063				17
	July	1,144				18
	August	1,201				19
	September	1,109				20
	October	1,073				21
	November	1,141				22
	December	1,230				23
	Total kWh (000)	14,169	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Cadott					1
Voltage--High Side	4,160					2
Voltage--Low Side	4,160					3
Num. Main Transformers in Operation	6					4
Capacity of Transformers in kVA	600					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	816	314	14,050	1
Acquired during year	7	2	40	2
Total	823	316	14,090	3
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	823	316	14,090	6
Number end of year accounted for as follows:				7
In customers' use	807	262	12,192	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	16	54	1,898	12
Total end of year	823	316	14,090	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	100	23	8,395	1
Mercury Vapor	150	14	6,300	2
Mercury Vapor	175	95	60,700	3
Mercury Vapor	250	24	22,000	4
Mercury Vapor	400	25	36,482	5
Total		181	133,877	
Ornamental				
Sodium Vapor	100	19	33,050	6
Total		19	33,050	
Other				
NONE				7
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of Lines (573) - labor costs for replacement of lines.

Outside Services Employed (923) - services for rate case and NSP meter testing.
